

**ORDINANCE #:** \_\_\_\_\_  
**APPROPRIATION ORDINANCE**

AN ORDINANCE TO APPROPRIATE THE PROCEEDS OF THE TAX LEVY ON THE ASSESSED VALUES ON ALL PROPERTIES OF EVERY SPECIES WITHIN THE CITY LIMITS FOR GENERAL PURPOSES FOR THE FISCAL YEAR **JULY 1, 2009 THROUGH JUNE 30, 2010**, INCLUSIVE, TOGETHER WITH ALL COLLECTIONS FROM PRIVILEGES, LICENSES, FEES, FINES, PERMITS, CHARGES, REQUESTS, TRANSFERS FROM NON-BUDGET ACCOUNTS, EARNINGS, REFUNDS, AND ALL OTHER ITEMS CONSTITUTING THE REVENUE RECEIPTS OF THE CITY OF MEMPHIS FOR THE **FISCAL YEAR JULY 1, 2009 THROUGH JUNE 30, 2010**, INCLUSIVE, TO PROVIDE THE MANNER IN WHICH MONIES MAY BE TRANSFERRED FROM ONE FUND TO ANOTHER AND TO PROVIDE THE STANDARD CODE OR DESIGNATIONS UNDER WHICH THE APPROPRIATIONS ARE TO BE ADMINISTERED AND ACCOUNTING CONTROL MAINTAINED.

SECTION 1. BE IT ORDAINED that the anticipated receipts herein appropriated shall be designated as follows:

1. GENERAL FUND, which shall embrace all expenditures for the accounts of the City corporation, except for the expenditures hereinafter appropriated to the Special Revenue Funds, Debt Service, and Enterprise Funds, including current operations and outlays for construction and equipment to be made from receipts herein appropriated.

**GENERAL FUND  
GENERAL REVENUES**

**LOCAL TAXES**

Ad Valorem Tax- Current  
Ad Valorem Tax Prior  
Rec In Lieu Of Taxes - Cont  
Prop Taxes Int & Penalty  
Bankruptcy Interest & Penalty  
Special Assessment - Prior  
Local Sales Tax  
Alcoholic Bev Insp Fee  
Beer Sales Tax  
Gross Receipts Bus. Tax  
Interest Penalties & Commissions  
Mixed Drink Tax  
Bank Excise Tax  
State Appointment TVA  
Cable TV Franchise Fees  
Miscellaneous Franchise Tax  
Warrants and Levies  
Miscellaneous Tax Recoveries  
MLGW/Williams Pipeline  
**TOTAL LOCAL TAXES**

\_\_\_\_\_0

**STATE TAXES (LOCAL SHARE)**

State Income Tax  
State Sales Tax  
Telecommunication Sales Tax  
State Shared Beer Tax  
Alcoholic Beverage Tax  
Spec Petroleum Product Tax  
**TOTAL STATE TAXES (LOCAL SHARE)**

\_\_\_\_\_0

**ORDINANCE #:** \_\_\_\_\_  
**APPROPRIATION ORDINANCE**

**LICENSES & PRIVILEGES**

Liquor By The Oz License  
Taxi Drivers Licenses  
Gaming Pub Amusement Fees  
Wrecker Permit Fee  
Miscellaneous Permits  
Beer Applications  
Auto\Veh Reg\Inspect Fee  
Beer Permits

*TOTAL LICENSES & PRIVILEGES*

\_\_\_\_\_

**FINES AND FORFEITURES**

Court Fines  
Court Costs  
Fines & Forfeitures-Drugs  
Beer Applications (Fines)  
Arrest Fees

*TOTAL FINES & FORFEITURES*

\_\_\_\_\_ 0

**CHARGES FOR SERVICES**

Tax Sales-Attorneys Fee  
MLG & W Parking  
Parking Lots

*TOTAL CHARGES FOR SERVICES*

\_\_\_\_\_ 0

**USE OF MONEY**

Interest on Investments  
Net Income/Investors  
State Litigation - Tax Commission

*TOTAL USE OF MONEY*

\_\_\_\_\_ 0

**OTHER REVENUES**

**TRANSFERS**

In Lieu of Tax-MLG&W  
In Lieu of Tax-Sewer Fund  
Transfer from Mun St Aid Fund  
Contribution from Sewer Fund  
Transfer In Tax Sales

*TOTAL TRANSFERS*

\_\_\_\_\_ 0

**TOTAL GENERAL REVENUES/ TRANSFERS IN**

**0**

ORDINANCE #: \_\_\_\_\_  
APPROPRIATION ORDINANCE

GENERAL FUND  
DEPARTMENTAL REVENUES

EXECUTIVE

Federal Grants

Local Shared Revenue

*TOTAL EXECUTIVE*

\_\_\_\_\_  
0

FINANCE

Rezoning Ordinance Publication Changes

*TOTAL FINANCE*

\_\_\_\_\_  
0

FIRE

Anti-Neglect Enforcement Program

Ambulance Service

Fire-Misc Collections

Local Shared Revenue

International Airport

*TOTAL FIRE*

\_\_\_\_\_  
0

POLICE

Fines & Forfeitures

DUI BAC Fees

Sex Offender Registry Fees

911 Emergency Services

Police Special Events

Sale of Reports

Local Shared Revenue

Federal Grants

*TOTAL POLICE*

\_\_\_\_\_  
0

PARKS

Admissions - School Groups

Admissions - Groups

Admissions - Museum Workshops

Admissions - General

Museum Planetarium Fee

Senior Citizens Meals

Concessions

Golf Car Fees

Pro Shop Sales

Green Fees

Softball

Basketball

Ball Permit

Class Fees

Rental Fees

Day Camp Fees

After School Camp

Outside Revenue

St TN Highway Maint Grant

Local Shared Revenue

Misc Revenue

*TOTAL PARKS*

\_\_\_\_\_  
0

PUBLIC WORKS

St TN Highway Maint Grant

*TOTAL PUBLIC WORKS*

\_\_\_\_\_  
0

**ORDINANCE #:** \_\_\_\_\_  
**APPROPRIATION ORDINANCE**

HUMAN RESOURCES  
Gym Fees  
*TOTAL HUMAN RESOURCES*

\_\_\_\_\_  
0

PUBLIC SERVICES  
Dog License  
County Dog License Fee  
Library Fines & Fees  
Weights/Measures Fees  
Fleet/Mobile Fees  
Shelter Fees  
Animal Vaccination  
State Grants - Library  
State Reimbursements  
Local Shared Revenue  
City of Bartlett  
Donated Revenue  
Grant Revenue - Library  
*TOTAL PUBLIC SERVICES*

\_\_\_\_\_  
0

GENERAL SERVICES  
Wrecker & Storage Charges  
Tow Fees  
Rent of Land  
Easements and Encroachments  
Fiber Optic Franchise Tax  
*TOTAL GENERAL SERVICES*

\_\_\_\_\_  
0

COMMUNITY ENHANCEMENT  
Special Assessment Tax  
St TN Interstate Grant  
*TOTAL COMMUNITY ENHANCEMENT*

\_\_\_\_\_  
0

ENGINEERING  
Subdivision Plan Insp Fees  
Street Cut Inspection Fee  
Signs-Loading Zones  
Arc Lights  
Sale of Reports  
Traffic Signals  
Parking Meters  
MLG&W Rent  
St TN Highway Maint Grant  
Sidewalk Permits  
*TOTAL ENGINEERING*

\_\_\_\_\_  
0

CITY COURT CLERK  
Sale of Reports  
*TOTAL CITY COURT CLERK*

\_\_\_\_\_  
0

PLANNING AND DEVELOPMENT  
Landmarks Commission Misc. Revenue  
*TOTAL PLANNING AND DEVELOPMENT*

\_\_\_\_\_  
0

**TOTAL DEPARTMENTAL REVENUES**

0

**TOTAL REVENUES GENERAL FUND**

\_\_\_\_\_  
0

**ORDINANCE #: \_\_\_\_\_**  
**APPROPRIATION ORDINANCE**

**GENERAL FUND  
EXPENDITURE BUDGET**

**EXECUTIVE**

Mayor's Office  
Chief Administrative Office  
Auditing  
Mayor's Citizen Service Center  
Youth Services/Community Affairs  
Emergency Operations Center  
Information Services  
*TOTAL EXECUTIVE*

\_\_\_\_\_ 0

**FINANCE**

Administration  
Financial Management  
Purchasing  
Budget  
Debt & Investment Management  
City Treasurer  
*TOTAL FINANCE*

\_\_\_\_\_ 0

**FIRE**

Administration  
Apparatus Maintenance\Hydrant Repair  
Logistical Services  
Training  
Communications  
Fire Prevention/Public Education  
Firefighting  
EMS  
Airport  
*TOTAL FIRE*

\_\_\_\_\_ 0

**POLICE**

Executive Administration  
Support Services  
Precincts  
Investigative Services  
Special Operations  
*TOTAL POLICE*

\_\_\_\_\_ 0

**PARKS**

Administration  
Planning & Development  
Park Operations  
Park Facilities  
Zoo  
Memphis Botanic Gardens  
Fairgrounds/Stadium  
Recreation  
Golf  
*TOTAL PARKS*

\_\_\_\_\_ 0

ORDINANCE #: \_\_\_\_\_  
APPROPRIATION ORDINANCE

PUBLIC WORKS

Administration

Street Maintenance

Street Lighting

TOTAL PUBLIC WORKS

0

HUMAN RESOURCES

Administration/EAP

Benefits

Employment

Compensation/Records Administration

Labor Relations

Quality & Professional Development

Testing & Recruitment

TOTAL HUMAN RESOURCES

0

PUBLIC SERVICES & NEIGHBORHOODS

Administration

Special Services

Animal Shelter

Sexual Assault Center

Vehicle Inspection

Memphis/Shelby County Music Commission

Memphis Public Libraries

TOTAL PUBLIC SERVICES & NEIGHBORHOODS

0

GENERAL SERVICES

Administration

Property Maintenance

Real Estate

Operation Of City Hall

Impound Lot

TOTAL GENERAL SERVICES

0

HOUSING & COMMUNITY DEVELOPMENT

Housing

Economic Development

Community Initiatives

Business Development Center

TOTAL HOUSING & COMMUNITY DEVELOPMENT

0

COMMUNITY ENHANCEMENT

Administration

Community Enhancement

TOTAL COMMUNITY ENHANCEMENT

0

CITY ATTORNEY

ENGINEERING

Engineering Administration

Signs And Markings

Traffic Signal Maintenance

TOTAL ENGINEERING

0

ORDINANCE #: \_\_\_\_\_  
APPROPRIATION ORDINANCE

CITY COUNCIL

CITY COURT JUDGES

CITY COURT CLERK

GRANTS & AGENCIES

Board of Equalization

LeMoyne-Owen College

Convention Center

Death Benefits

Delta Commission on Aging

Memphis Child Advocacy Center

Elections

Health Services

Landmarks Commission

MATA

Memphis Film & Tape

Pensioners Insurance

Planning & Development

Pyramid

Riverfront Development

Shelby County

Shelby County Assessor

Transfer Out- Storm Water Fund

Transfer Out- CRA Program

Memphis ED

Black Business Association

Urban Art

*TOTAL GRANTS & AGENCIES*

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0

**TOTAL EXPENDITURES / TRANSFERS GENERAL FUND**

**0**

CONTRIBUTION TO FUND BALANCE

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0

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**0**

ORDINANCE #: \_\_\_\_\_  
APPROPRIATION ORDINANCE

**2. SPECIAL REVENUE FUNDS**

A. HOTEL/MOTEL TAX FUND

HOTEL/MOTEL TAX FUND  
REVENUE BUDGET

Hotel/Motel Tax	
Transfer from New Memphis Arena Fund	
<i>TOTAL REVENUES</i>	0

EXPENDITURE BUDGET

Convention/Visitor's Bureau	
Transfer to New Memphis Arena Fund	
Transfer To Debt Service Fund	
<i>TOTAL EXPENDITURES</i>	0

B. MUNICIPAL AID FUND, which shall embrace expenditures from Municipal State Aid Fund receipts.

MUNICIPAL STATE AID FUND  
REVENUE BUDGET

State Gas Tax	
<i>TOTAL REVENUES</i>	0

EXPENDITURE BUDGET

Operating Transfer Out To General Fund	
Operating Transfer Out To Debt Service Fund	
<i>TOTAL EXPENDITURES</i>	0

C. NEW MEMPHIS ARENA FUND

NEW MEMPHIS ARENA FUND  
REVENUE BUDGET

Local Taxes	
State Shared Revenues	
Transfer From Hotel Motel Fund	
Transfer From MLGW	
<i>TOTAL REVENUES</i>	0

EXPENDITURE BUDGET

Grants and Subsidies - Sports Authority	
Transfer To Hotel Motel Fund	
Contribution to Fund Balance	
<i>TOTAL EXPENDITURES</i>	0



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**D. METRO ALARM FUND**

METRO ALARM FUND  
REVENUE BUDGET

Alarm Revenue		_____
TOTAL REVENUE		0

EXPENDITURE BUDGET

Alarm Operating Expenses		
Contribution to Fund Balance		
TOTAL EXPENDITURES		_____ 0

**E. ZOO GRANT**

ZOO GRANT  
REVENUE BUDGET

Contribution from Fund Balance		_____
TOTAL REVENUE		0

EXPENDITURE BUDGET

Zoo Grant Expenses		_____
TOTAL EXPENDITURES		0

**F. MLK PARK IMPROVEMENTS**

MLK PARK IMPROVEMENTS  
REVENUE BUDGET

MLK Park Improvements Revenue		
Contributed from Fund Balance		
TOTAL REVENUE		_____ 0

EXPENDITURE BUDGET

MLK Park Improvements Expenses		_____
TOTAL EXPENDITURES		0

**G. SOLID WASTE MANAGEMENT FUND**

SOLID WASTE MANAGEMENT FUND  
REVENUE BUDGET

Solid Waste Disposal Fee		
SWM Inspection		
SW Reduction		
Recycling Proceeds		
Contribution From Fund Balance		
TOTAL REVENUES		_____ 0

EXPENDITURE BUDGET

Solid Waste Management Expenses		_____
TOTAL EXPENDITURES		0

**ORDINANCE #:** \_\_\_\_\_  
**APPROPRIATION ORDINANCE**

**H. PLANNING & DEVELOPMENT**

PLANNING & DEVELOPMENT  
REVENUE BUDGET

Depot Redevelopment Agency  
Industrial Dev Board  
Neighborhood Planning/CRA  
CRA/Projects  
Tree Bank  
*TOTAL REVENUE*

\_\_\_\_\_  
0

EXPENDITURE BUDGET

Depot Redevelopment Agency  
Industrial Dev Board  
Neighborhood Planning/CRA  
CRA/Projects  
Tree Bank  
*TOTAL EXPENDITURE*

\_\_\_\_\_  
0

**3. DEBT SERVICE FUND**

The Debt Service Fund shall embrace expenditures for the payment of interest and installments on the public debt.

DEBT SERVICE FUND  
REVENUE BUDGET

Current Property Tax  
Delinquent Property Tax  
In Lieu of Taxes- Contractual  
Hotel-Motel Tax  
Use of Money  
Intergovernmental Rev.- Airport  
Intergovernmental Rev.- Port Com  
Other Revenues  
Transfer in General Fund  
Municipal State Aid Fund  
Transfer from CRA Program  
Transfer from Solid Waste Management Fund  
Transfer from Storm Water Management Fund  
Transfer from Hotel/Motel Fund  
Transfer from Board of Education-Reimbursement  
Contribution from Fund Balance  
*TOTAL REVENUES / TRANSFERS IN*

\_\_\_\_\_  
0

EXPENDITURE BUDGET

Redemption of serial bonds and notes  
Interest  
Materials & Supplies  
Transfer to General Fund  
Other  
*TOTAL EXPENDITURES / TRANSFERS OUT*

\_\_\_\_\_  
0

**ORDINANCE #:** \_\_\_\_\_  
**APPROPRIATION ORDINANCE**

**4. ENTERPRISE FUNDS**

A. SEWER FUND which shall embrace expenditures from City Sewer Fees, Connection Fees, Miscellaneous Fees, and other monies used for Sewer Services operating and debt service purposes.

SEWER FUND  
REVENUE BUDGET

Sewer Fees	
Sewer Connection Fees	
Sewer Special Connections	
Rents	
Subdivision Development Fees	
Interest on Investments	
<b>TOTAL REVENUES</b>	_____0

EXPENDITURE BUDGET

Environmental Inspection & Preventive Maintenance	
T E Maxson Treatment Plant	
Maynard Stiles Treatment Plant	
Lift Stations	
Environmental Administration	
Environmental Maintenance	
Sanitary Sewer Design	
Dividend To General Fund	
Cost Allocation- General Fund	
In Lieu of Tax	
Materials & Supplies	
Payment of Debt Service	
Pension Fees	
Bond Sale Expense	
State Loan & Principal & Interest	
Increase (Decrease) in Net Assets	
<b>TOTAL EXPENDITURES</b>	_____0

**ORDINANCE #:** \_\_\_\_\_  
**APPROPRIATION ORDINANCE**

B. STORM WATER FUND which shall embrace expenditures from City Storm Water Fees, Drainage Fees, Miscellaneous Fees, and other monies used for Storm Water Services operating and debt service purposes.

STORM WATER FUND  
REVENUE BUDGET

Storm Water Fees  
Open Transfer In - General Fund  
Fines & Forfeitures  
*TOTAL REVENUES*

\_\_\_\_\_ 0

EXPENDITURE BUDGET

PW/Drain Maintenance  
PW/ Heavy Equipment Services  
PW/ Flood Control  
PW/Storm Water  
GS/ Street Sweeping  
CE/ Street Sweeping  
ENG/ Drainage Design  
Cost Allocation- General Fund  
MLGW Billing  
Materials & Supplies  
Depreciation  
Transfer Out - Debt Service  
Increase (Decrease) in Net Assets  
*TOTAL EXPENDITURES*

\_\_\_\_\_ 0

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SECTION 2. BE IT FURTHER ORDAINED that for the purposes of budget control, administration and accounting of the appropriations made herein for the fiscal year, **July 1, 2009, through June 30, 2010**, inclusive, the Division and Program names shall be as set out in accordance with the requirements of Section One (1) hereof.

SECTION 3. BE IT FURTHER ORDAINED that Council estimates of the revenues of the City of Memphis for the fiscal year, July 1, 2009, through June 30, 2010, inclusive, which are applicable to the purposes for which taxes are levied shall be set in the schedule within Section 1.

SECTION 4. BE IT FURTHER ORDAINED that all monies subject to appropriation by all divisions shall be deposited with the City Treasurer for the use of the City and all monies so received shall be considered appropriated regardless of the foregoing estimates by items until the appropriations have been filled.

Thereupon, any surplus shall become and be designated Unappropriated Revenue and be subject to lawful appropriation by the Council. Such amounts are not appropriated for the use of the Division receiving same, but shall be carried as a memorandum of collections and earnings.

SECTION 5. BE IT FURTHER ORDAINED that the Comptroller shall have no power to authorize withdrawal of funds constituting the current operating revenues of the City of Memphis from the Treasury of the City of Memphis nor shall any obligations for the expenditures of any such funds be incurred except in pursuance of this ordinance; provided, however, that the Council may appropriate in the current year a greater amount for the operation of any Division, or for any corporate purpose other than those for which an appropriation shall have been made herein in the event that the current revenues shall be available for such purposes; and, provided further, that said expenditures shall be authorized by ordinance or resolution duly adopted by the Council.

SECTION 6. BE IT FURTHER ORDAINED that for Fiscal Year **2010** that the salary of the Chief Administrative Officer for the City of Memphis and the salaries of the Division Directors, City Court Judges, and City Court Clerk shall be increased by the percentage granted to general City employees as a wage increase.

SECTION 7. BE IT FURTHER ORDAINED that where work is done or materials furnished by one service center for another service center, the Comptroller is directed to charge the appropriation of the service center receiving and to credit the appropriation of the service center furnishing such labor or materials with the proper cost thereof, when said charge is accepted by the service center receiving same.

SECTION 8. BE IT FURTHER ORDAINED that the Comptroller shall maintain on file in his/her office the line item budget of each program, and that sums not to exceed the preceding amounts set forth in totals by Division and Program for the several funds shall so far as may be needed, be appropriated for the purpose shown for the fiscal year, **July 1, 2009 through June 30, 2010**, inclusive.

The Mayor shall have the authority to approve transfers between line items within the total amounts of each category (Personnel, Supplies and Services, Grants & Subsidies, Capital Outlay and Expense Recoveries).

The Mayor shall have the authority to approve transfers between categories within the total amounts of each program as set forth herein however, each transfer shall have a maximum limit of **\$50,000** and each Program shall have an annual cumulative limit of **\$100,000** for transfers between categories, within the total amounts of each Program. Any transfer of appropriations between Programs shall be made only upon the authorization by ordinance or resolution of the Council.

SECTION 9. BE IT FURTHER ORDAINED, that at the end of the fiscal year which is fixed as June 30, the City Comptroller be authorized to transfer funds as necessary in order that budgeted appropriations not be exceeded in each Program and that the transfer of funds shall not result in an increase in the total **Fiscal Year 2010 budget**.

SECTION 10. BE IT FURTHER ORDAINED that pursuant to the provisions of the City Charter as amended when any obligation has been incurred by order, contract, agreement to purchase, hire, receive or otherwise obtain anything of value for the use of the City by the joint action of the respective Division Directors, a liability shall be construed to have been created against the appropriation of the Division affected and the respective Division Directors and Program Heads in charge and other persons are prohibited from incurring liabilities in excess of the amount appropriated for each budget of each Program, the totals of which are set out in Section One (1), hereof, of additional amounts which may hereafter be authorized by the Council.

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**APPROPRIATION ORDINANCE**

SECTION 11. BE IT FURTHER ORDAINED that, at the close of each fiscal year, which is fixed as June 30, any unencumbered balance of an appropriation shall revert to the appropriate fund balance account or net assets account and shall be subject to reappropriation by the Council, but appropriations may be made during any year from the current year budget in furtherance of improvements or for any corporate purpose which will not be completed within such year.

SECTION 12. BE IT FURTHER ORDAINED that it shall be the duty of the Comptroller to keep an account of each object item appropriation made by the City Council and each such account shall show the appropriations made thereto, the amounts drawn thereon, and he/she shall make available such information on each appropriation account to the Directors of the various Divisions.

SECTION 13. BE IT FURTHER ORDAINED that no claims against the City shall be paid except by means of a check, manual or electronic, on the Treasury issued and signed/authorized by the Comptroller.

SECTION 14. BE IT FURTHER ORDAINED that the Council expressly declares that each section, subsection, paragraph and provision of this ordinance is severable, and that should any portion of this ordinance be held unconstitutional or invalid, the same shall not affect the remainder of this ordinance, but such unconstitutional or invalid portion be elided, and the City Council declares that it would have passed this ordinance with such unconstitutional or invalid portions elided.

SECTION 15. BE IT FURTHER ORDAINED that the Fiscal Year 2010 that the salary of the Chief Administrative Officer for the City of Memphis and the salaries of the Division Directors shall be increased by the percentage granted to general City employees as a wage increase.

SECTION 16. BE IT FURTHER ORDAINED that this ordinance take effect from and after the date it shall have been passed by the Council, signed by the Chairman of the Council, certified and delivered to the Office of the Mayor in writing by the Comptroller and become effective as otherwise provided by law.

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Myron Lowery, Chairperson

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Attest: Patrice Thomas, Comptroller